Attorney Docket: 201818-0315425

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re PATENT APPLICATION of Confirmation Number: 5250

SPIRGEL ET AL.

Application No.: 10/680.589

Group Art Unit: 3692

Filed: October 6, 2003

Examiner: FIELDS, Benjamin S.

Title: SYSTEMS AND METHODS FOR SECURITIZING A COMMODITY

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the non-final Office Action dated October 28, 2008, the due date for response having been extended until Monday, March 30, 2009 with the accompanying Petition for 2-Month Extension of Time, the following amendments and remarks are submitted in connection with the above-identified application as follows:

Amendments to the Claims begin on page 2; and

Remarks/Arguments begin on page 12.

Deposit Account authorization for any fees associated with this paper has been separately provided.